

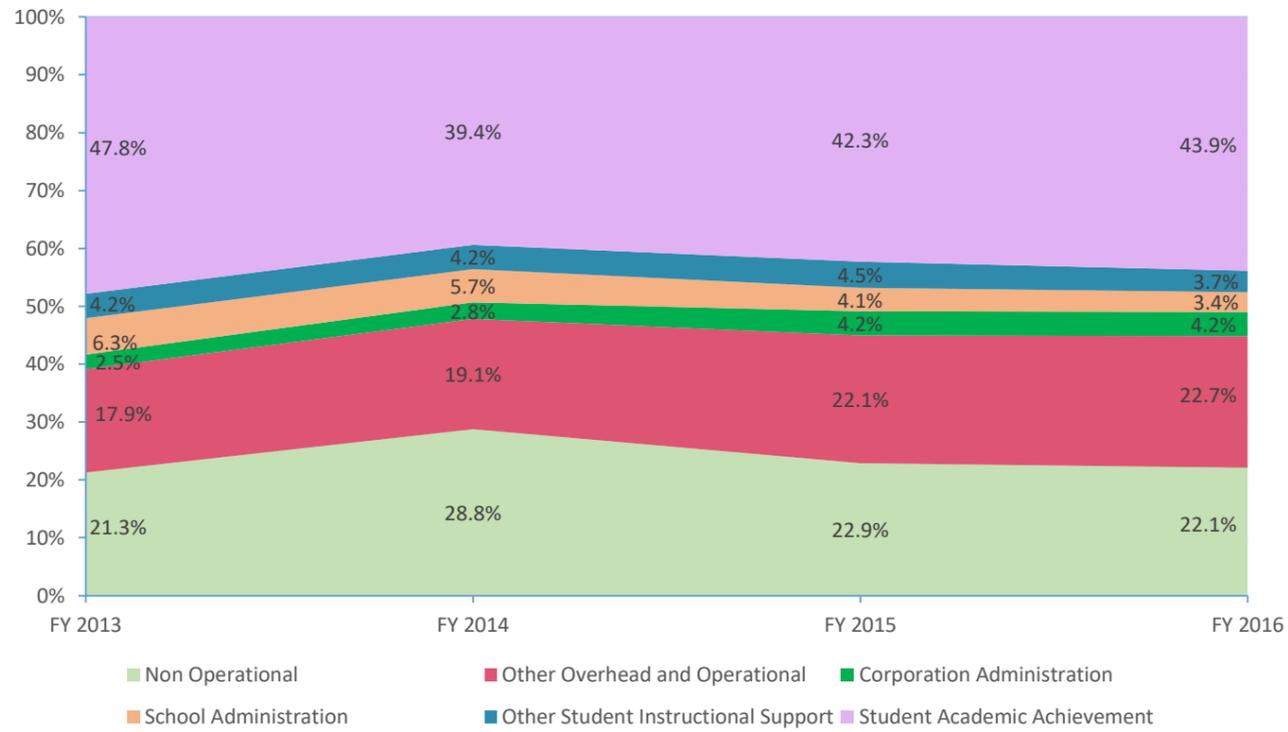
School Corporation Expenditures by Account
Biannual Financial Report Data
Culver Community Schools Corp (5455)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,212,174	50.3%	\$6,530,184	50.4%	\$6,101,855	47.8%	\$5,317,616	39.4%	\$4,760,081	42.3%	\$4,903,154	43.9%
Student Instructional Support	\$828,594	6.7%	\$1,246,186	9.6%	\$1,338,926	10.5%	\$1,340,709	9.9%	\$966,435	8.6%	\$797,618	7.1%
Total	\$7,040,767	57.0%	\$7,776,370	60.0%	\$7,440,782	58.3%	\$6,658,325	49.3%	\$5,726,516	50.9%	\$5,700,772	51.0%

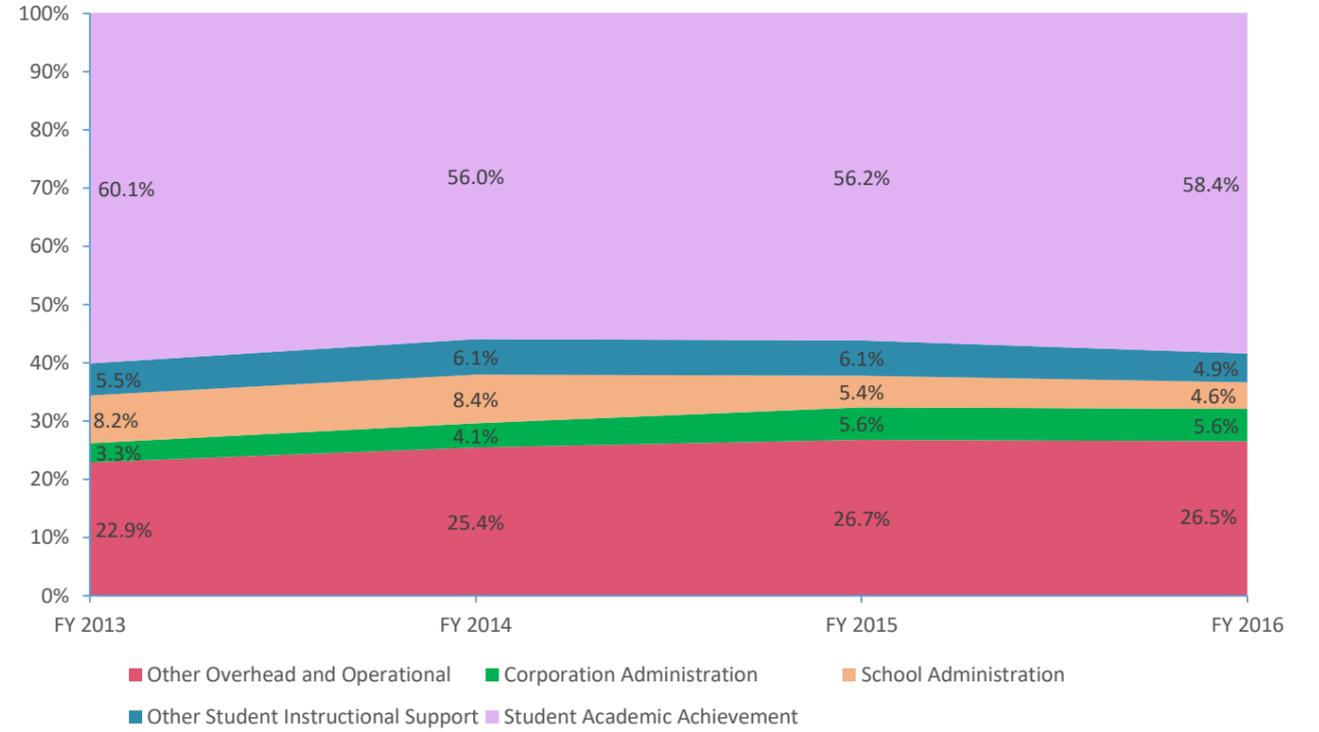
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,777,198	22.5%	\$2,867,722	22.1%	\$2,599,835	20.4%	\$2,959,273	21.9%	\$2,955,218	26.2%	\$3,008,762	26.9%
Non Operational	\$2,527,587	20.5%	\$2,314,894	17.9%	\$2,712,832	21.3%	\$3,882,334	28.8%	\$2,576,507	22.9%	\$2,469,749	22.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,304,785	43.0%	\$5,182,616	40.0%	\$5,312,667	41.7%	\$6,841,607	50.7%	\$5,531,726	49.1%	\$5,478,511	49.0%

Grand Total	\$12,345,552	\$12,958,986	\$12,753,449	\$13,499,933	\$11,258,241	\$11,179,283
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$26,016	\$331,104	\$134,893	\$166,723	540.8%	-49.6%	23.6%
11100	Regular Programs	Elementary	\$1,670,254	\$2,246,806	\$1,624,864	\$1,639,114	-1.9%	-27.0%	0.9%
11200	Regular Programs	Middle/Junior High	\$423,441	\$620,216	\$496,014	\$681,275	60.9%	9.8%	37.4%
11300	Regular Programs	High School	\$889,287	\$1,291,033	\$1,128,026	\$936,915	5.4%	-27.4%	-16.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$29,513	\$11,139	\$0	\$0	-100.0%	-100.0%	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$52,617	\$73,695	\$33,773	\$41,146	-21.8%	-44.2%	21.8%
11480	Regular Programs	Vocational Education - Industrial Education A	\$43,389	\$66,663	\$64,530	\$83,710	92.9%	25.6%	29.7%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$0	\$0	\$56,195	NA	NA	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$99,790	\$147,352	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$228,358	\$229,380	\$0	(\$36,318)	-115.9%	-115.8%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$29,176	\$0	NA	NA	-100.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$760	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,946	\$29,281	\$22,432	\$29,827	199.9%	1.9%	33.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$44,060	\$46,570	\$232,248	\$219,820	398.9%	372.0%	-5.4%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$81,516	\$20,970	NA	NA	-74.3%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$14,380	\$0	\$0	\$0	-100.0%	NA	NA
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$122,000	\$91,229	NA	NA	-25.2%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$60,070	\$32,063	NA	NA	-46.6%
12610	Special Programs	Learning Disability	\$0	\$0	\$151,561	\$144,613	NA	NA	-4.6%
12710	Special Programs	Equal Opportunity At Risk	\$32,541	\$60,312	\$14,058	\$15,750	-51.6%	-73.9%	12.0%
12900	Special Programs	Other Special Programs	\$0	\$0	\$42,352	\$0	NA	NA	-100.0%
14100	Summer School Programs	Elementary	\$0	\$0	\$961	\$122	NA	NA	-87.3%
14300	Summer School Programs	High School	\$12,600	\$5,750	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$43,574	\$12,740	\$2,550	\$12,321	-71.7%	-3.3%	383.1%
16200	Remediation	Preventive Remediation	\$31,444	\$43,387	\$6,829	\$19,934	-36.6%	-54.1%	191.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$64,405	\$63,855	\$58,270	\$102,837	59.7%	61.0%	76.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$731,798	\$848,817	\$81,456	\$245,357	-66.5%	-71.1%	201.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,961	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$15,054	\$993	\$1,672	NA	-88.9%	68.4%
22220	Instruction	Library/Media Services - School Library	\$97,793	\$127,217	\$88,324	\$32,972	-66.3%	-74.1%	-62.7%
22230	Instruction	Library/Media Services - Audiovisual	\$48	\$118	\$0	\$0	-100.0%	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$93,800	\$141,691	\$181,316	\$184,248	96.4%	30.0%	1.6%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$1,939	\$2,864	\$0	\$0	-100.0%	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$178,839	\$104,063	\$96,597	\$180,658	1.0%	73.6%	87.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,232	\$11,077	\$5,272	\$0	-100.0%	-100.0%	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$222,145	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,046,931	\$6,530,184	\$4,760,081	\$4,903,154	-2.8%	-24.9%	3.0%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$27,067	\$48,486	\$47,899	\$25,853	-4.5%	-46.7%	-46.0%
21220	Students	Guidance Services - Counseling Services	\$99,505	\$143,053	\$153,456	\$145,279	46.0%	1.6%	-5.3%
21340	Students	Health Services - Nurse Services	\$36,359	\$52,233	\$79,802	\$84,534	132.5%	61.8%	5.9%
21390	Students	Health Services - Other Health Services	\$60	\$270	\$0	\$0	-100.0%	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$135,921	\$73,879	NA	NA	-45.6%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$73,494	\$78,145	NA	NA	6.3%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$16,849	\$18,679	\$18,725	\$6,644	-60.6%	-64.4%	-64.5%
24100	School Administration	Office of The Principal	\$449,703	\$895,983	\$434,399	\$362,749	-19.3%	-59.5%	-16.5%
24900	School Administration	Other Support Services - School Admin.	\$4,509	\$87,482	\$22,739	\$20,534	355.4%	-76.5%	-9.7%
Student Instructional Support Total			\$634,052	\$1,246,186	\$966,435	\$797,618	25.8%	-36.0%	-17.5%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$63,059	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$8,813	\$14,232	\$18,591	\$17,427	97.8%	22.4%	-6.3%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23190	General Administration	Board of Education - Other Governing Body Services	\$12,233	\$21,750	\$21,748	\$21,753	77.8%	0.0%	0.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$138,585	\$200,091	\$356,663	\$282,260	103.7%	41.1%	-20.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$2,347	\$0	\$42,314	NA	1702.9%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$20,496	\$16,622	\$4,002	\$1,057	-94.8%	-93.6%	-73.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$76,032	\$66,816	\$60,268	NA	-20.7%	-9.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$744	\$918	\$387	\$252	-66.1%	-72.6%	-34.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$40,354	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$218	\$212	\$136	\$136	-37.7%	-36.0%	0.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$817,902	\$964,926	\$796,064	\$781,233	-4.5%	-19.0%	-1.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$4,736	\$15,724	\$15,765	\$18,376	288.0%	16.9%	16.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$169,510	\$193,448	\$197,621	\$245,069	44.6%	26.7%	24.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$700	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$9,180	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$136,703	\$111,738	\$123,132	\$110,204	-19.4%	-1.4%	-10.5%
27010	Student Transportation	Service Area Direction	\$24,535	\$61,018	\$59,084	\$59,733	143.5%	-2.1%	1.1%
27100	Student Transportation	Vehicle Operation	\$290,415	\$485,470	\$441,969	\$395,042	36.0%	-18.6%	-10.6%
27200	Student Transportation	Monitoring Services	\$0	\$1,413	\$6,225	\$6,213	NA	339.7%	-0.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$218,579	\$175,522	\$182,115	\$129,048	-41.0%	-26.5%	-29.1%
27400	Student Transportation	Purchase of School Buses	\$129,678	\$0	\$162,044	\$261,965	102.0%	NA	61.7%
27500	Student Transportation	Insurance on Buses	\$35,652	\$11,754	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$2,223	\$3,977	\$2,339	\$3,809	71.3%	-4.2%	62.9%
31100	Food Services Operations	Service Area Direction	\$20,438	\$22,034	\$20,144	\$21,579	5.6%	-2.1%	7.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$128,678	\$259,300	\$220,526	\$218,021	69.4%	-15.9%	-1.1%
31400	Food Services Operations	Food Purchases	\$192,224	\$222,552	\$234,475	\$265,669	38.2%	19.4%	13.3%
31900	Food Services Operations	Other Food Services	\$8,182	\$6,642	\$25,372	\$26,981	229.7%	306.2%	6.3%
Overhead and Operational Total			\$2,433,483	\$2,867,722	\$2,955,218	\$3,008,762	23.6%	4.9%	1.8%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$0	\$30,061	\$53,108	NA	NA	76.7%
33400	Category not Specified	Athletic Coaches	\$108,140	\$135,754	\$138,508	\$151,215	39.8%	11.4%	9.2%
33990	Other Community Services	Other	\$9,432	\$9,470	\$720	\$0	-100.0%	-100.0%	-100.0%
41000	Category not Specified	Land Acquisition and Development	\$6,983	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$19,776	\$100	\$4,183	\$7,972	-59.7%	7871.6%	90.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$122,717	\$104,223	\$144,429	\$35,738	-70.9%	-65.7%	-75.3%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$13,079	\$9,606	\$219	NA	-98.3%	-97.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$31,084	\$25,824	\$0	\$0	-100.0%	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$453,633	\$266,385	\$257,817	\$215,991	-52.4%	-18.9%	-16.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$46,111	\$0	\$0	\$187,379	306.4%	NA	NA
51100	Principal on Debt	Bonds	\$262,955	\$130,000	\$464,698	\$381,970	45.3%	193.8%	-17.8%
52100	Interest on Debt	Bonds	\$0	\$168,509	\$119,486	\$38,159	NA	-77.4%	-68.1%
52200	Interest on Debt	Temporary Loans	\$0	\$25,550	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,431,500	\$610,000	\$849,128	\$900,000	-37.1%	47.5%	6.0%
53150	Lease Rental	Buildings-Interest	\$0	\$826,000	\$557,872	\$498,000	NA	-39.7%	-10.7%
Non Operational Total			\$2,492,330	\$2,314,894	\$2,576,507	\$2,469,749	-0.9%	6.7%	-4.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$60,933	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$11,185	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$46,971	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,996	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$261,029	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$47,291	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$76,763	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$8,589	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26494 - SAA NA Group Insurance - 2007 Account Code	\$696,861	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$131,367	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$216,254	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$23,615	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$801	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$148	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$118	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$33	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$145,620	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$4,549	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$3,608	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,024	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,738,757	\$0	\$0	\$0	NA	NA	NA